

SENATE BILL 3509  
By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to the "Retailers' Sales Tax  
Act".

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a)(19), is amended by  
adding the following language as a new appropriately designated subdivision (K):

(K) Machinery and equipment used primarily in the production and post  
production of theatrical and non-theatrical motion pictures for exhibit or sale. The term  
"motion picture" as used in this definition includes similar productions for television or  
other media using film, video tape or other means. Machinery and equipment include,  
but are not limited to:

- (i) HDTV compliant cameras and associated equipment;
- (ii) HDTV compliant motion picture editing equipment;
- (iii) Audio equipment to be compliant with HD/digital television;
- (iv) All new or upgraded equipment and machinery for grip and lighting;
- (v) All new or upgraded equipment for motion picture editing; and
- (vi) All new or upgraded equipment for motion picture audio post or music  
editing.

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.